

EXHIBIT N

FRIEDMAN KAPLAN SEILER & ADELMAN LLP

BRUCE S. KAPLAN
 EDWARD A. FRIEDMAN
 GARY D. FRIEDMAN
 BARRY A. ADELMAN
 ERIC SEILER
 ROBERT D. KAPLAN
 ANDREW W. GOLDWATER
 ROBERT J. LACK
 GREGG S. LERNER
 HAL NEIER
 PHILIPPE ADLER
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 RICHARD M. HOFFMAN
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 LANCE J. GOTKO
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 ROBERT S. LOIGMAN
 KATHERINE L. PRINGLE
 MERYL S. ROSENBLATT
 DANIEL B. RAPPORTE
 DAVID I. TANENBAUM
 HALLIE B. LEVIN
 ANNE E. BEAUMONT
 MARY E. MULLIGAN

1633 BROADWAY
 NEW YORK, NY 10019-6708
 TELEPHONE (212) 833-1100
 FACSIMILE (212) 833-1250
 WWW.FKLAW.COM
 WRITER'S DIRECT DIAL
 (212) 833-1112
 WRITER'S DIRECT FAX
 (212) 373-7912
 E-MAIL
 JCABILL@FKLAW.COM

NORMAN ALPERT
 MARC N. EPSTEIN
 JOHN R. CAHILL
 STUART R. GOLDFARB
 COUNSEL

SNEHA DEVADASON
 CRAIG J. COOLIN
 MELISSA E. LONDON
 EMILY A. STUBBS
 KENT K. ANKER
 AMY C. BROWN
 MALA AHUJA HARKER
 HEATHER WINDT
 LISA S. GETSON
 GAURAV I. SHAH
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 ASAFA REINDEL
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 JENNY F. KAUFMAN
 LEE D. VARTAN
 JOSHUA D. JACOBSON
 JONATHAN GOTTFRIED
 BARBARA J. GRAVES
 JONATHAN K. REGENSTEIN

May 23, 2006

BY FAX

Anthony Motta, Esq.
 130 William Street, #603
 New York, NY 10038-5068

Re: Mr. Azhar Jaffri

Dear Mr. Motta:

I have not heard from you since our last telephone conversation but wanted to repeat the offer that I made therein to pass on to our client, for its review, information that your client believes relates to the authenticity of works of art in his possession. As I explained, this offer is made as a courtesy and is without prejudice and with a full reservation of our client's rights.

Information that is typically provided in connection with the authentication of a work of art (a "Work") includes the following:

- The title;
- The medium (oil, watercolor, ink, etc.);
- The support (canvas, paper, Masonite, etc.)
- The dimensions;
- The existence and location of signatures;
- The existence and location inscriptions;
- Markings or labels on the reverse;
- All documents concerning the Work;
- A listing of all previous owners and the dates of their possession;

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Anthony Motta, Esq.

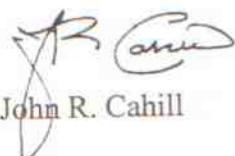
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- A list of all exhibition in which the Work has appeared;
- A list of all publications in which the Work has appeared;
- A description of how and from whom the Work was acquired (including name, address, and telephone number if possible);
- A description of the Work's condition, including any damage or restoration to the Work, with details about how the Work was damaged or restored; and
- A transparency or other professional-quality image of the Work.

Of course, our client would review any other materials that your client believes are relevant. After doing so, I would expect that a meeting could be arranged in New York.

Very truly yours,



The image shows a handwritten signature in black ink, appearing to read "John R. Cahill".

John R. Cahill